

STATE OF HAWAII — DEPARTMENT OF TAXATION
APPORTIONMENT FORMULA

ATTACHMENT TO FORM N-30

This schedule must be completed and filed with Hawaii Corporation Income Tax Return (Form N-30), by every corporation engaged in a unitary business within and without Hawaii. Attach a worksheet showing the requested information for each member of a combined group.

Exact corporate title _____ Income year ended _____

The following information must be submitted by all corporations having income from sources both within and without Hawaii, regardless of method of allocation used in connection with unitary business:	TOTAL WITHIN AND WITHOUT HAWAII (a)		TOTAL WITHIN HAWAII (b)		PERCENT WITHIN HAWAII* (b) ÷ (a)
Check Allocation and Apportionment Method Used: <input type="checkbox"/> Part I — Based on Uniform Division of Income for Tax Purposes Act <input type="checkbox"/> Part II — Based on Multistate Tax Compact					
1. PROPERTY FACTOR: Inventory Buildings Machinery and equipment Furniture and equipment Delivery equipment Land Leasehold interests (Net Annual Rent x 8) Rented properties (Net Annual Rent x 8) Leasehold improvements Other tangible assets (Attach schedule)	(Omit cents)		(Omit cents)		
TOTAL PROPERTY VALUES	1(a)•		1(b)•		%
2. PAYROLL FACTOR: Wages, salaries, commissions and other compensation of employees included in: Cost of goods sold (Compensation only) Cost of operations (Compensation only) Compensations of officers Salesmen's salaries Salesmen's commissions Other salaries and wages Repairs (Compensation only) Other deductions (Compensation only)					
TOTAL PAYROLL VALUES	2(a)•		2(b)•		%
3. SALES FACTOR: Sales delivered or shipped to purchasers in Hawaii a. From outside Hawaii b. From within Hawaii Sales shipped from Hawaii to the U.S. Gov't Sales delivered or shipped to purchasers outside Hawaii					
GROSS SALES, LESS RETURNS AND ALLOWANCES	3(a)•		3(b)•		%
4. Total percent (sum of the percentages above)					%
5. Average percent (1/3 of line 4). Enter here and on Schedule O, line 23					%

*Compute all percentages to 5 decimal places (.00000%)